

118TH CONGRESS
1ST SESSION

H. R. 3132

To amend the Internal Revenue Code of 1986 to exclude employer-reimbursed travel expenses for abortion-related care from taxation, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 9, 2023

Mr. BLUMENAUER introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Education and the Workforce, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to exclude employer-reimbursed travel expenses for abortion-related care from taxation, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Travel for Care Act”.

1 **SEC. 2. TAX TREATMENT OF ABORTION-RELATED TRAVEL**
2 **ARRANGEMENTS.**

3 (a) AMENDMENTS TO THE INTERNAL REVENUE
4 CODE OF 1986.—

5 (1) EXCEPTION FROM GROUP HEALTH PLAN
6 REQUIREMENTS FOR ABORTION-RELATED TRAVEL
7 ARRANGEMENTS.—Section 9831 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end
9 the following new subsection:

10 “(e) EXCEPTION FOR ABORTION-RELATED TRAVEL
11 ARRANGEMENTS.—

12 “(1) IN GENERAL.—For purposes of this title
13 (and notwithstanding any other provision of this
14 title), the term ‘group health plan’ shall not include
15 any abortion-related travel arrangement.

16 “(2) ABORTION-RELATED TRAVEL ARRANGE-
17 MENT.—For purposes of this section, the term
18 ‘abortion-related travel arrangement’ means an ar-
19 rangement which—

20 “(A) is funded by an employer, and

21 “(B) provides for the payment of, or reim-
22 bursement of, an employee for expenses in-
23 curred by the employee or the family members
24 of such employee (as determined under the
25 terms of the arrangement) for travel, including

1 meals and lodging, to receive an abortion or fol-
 2 low-up care related to such abortion.”.

3 (2) MEALS AND LODGING RELATED TO TRAVEL
 4 FOR ABORTION-RELATED MEDICAL CARE INCLUDED
 5 AS AMOUNTS PAID FOR MEDICAL CARE; INCREASED
 6 LIMITATION FOR SUCH AMOUNTS.—Section 213(d)
 7 of such Code is amended—

8 (A) in paragraph (1), by striking “or” at
 9 the end of subparagraph (C), by striking the
 10 period at the end of subparagraph (D) and in-
 11 serting “, or”, and by adding at the end the fol-
 12 lowing new subparagraph:

13 “(E) in the case of an abortion or follow-
 14 up care related to an abortion, for meals and
 15 lodging while away from home primarily for and
 16 essential to such care if there is no significant
 17 element of personal pleasure, recreation, or va-
 18 cation in the travel away from home.”, and

19 (B) in paragraph (2)—

20 (i) in the heading, by striking
 21 “AMOUNTS PAID FOR CERTAIN LODGING
 22 AWAY FROM HOME TREATED AS PAID FOR
 23 MEDICAL CARE” and inserting “SPECIAL
 24 RULES FOR LODGING AND MEALS”,

1 (ii) by redesignating subparagraphs
2 (A) and (B) as clauses (i) and (ii), respec-
3 tively,

4 (iii) by striking “Amounts paid for
5 lodging” and inserting:

6 “(A) AMOUNTS PAID FOR CERTAIN LODG-
7 ING AWAY FROM HOME TREATED AS PAID FOR
8 MEDICAL CARE.—Amounts paid for lodging
9 other than lodging described in paragraph
10 (1)(E)”, and

11 (iv) by adding at the end the following
12 new subparagraph:

13 “(B) LIMITATION ON AMOUNTS TAKEN
14 INTO ACCOUNT FOR MEALS AND LODGING RE-
15 LATED TO ABORTION-RELATED MEDICAL
16 CARE.—In the case of amounts paid for meals
17 and lodging as described in subparagraph (E)
18 of paragraph (1), the amount taken into ac-
19 count under such subparagraph shall not ex-
20 ceed, with respect to each night and each indi-
21 vidual, the maximum per diem rates for official
22 Federal Government travel published annually
23 by the General Services Administration, the De-
24 partment of State, and the Department of De-
25 fense.”.

1 (3) ABORTION-RELATED TRAVEL ARRANGE-
2 MENTS DISREGARDED FOR PURPOSES OF HEALTH
3 SAVINGS ACCOUNT ELIGIBILITY.—Section
4 223(c)(1)(B)(ii) of such Code is amended by striking
5 “or” after “long-term care,” and by inserting “or
6 coverage under an abortion-related travel arrange-
7 ment (as defined in section 9831(e)(2)),” after
8 “other remote care,”.

9 (4) EFFECTIVE DATE.—The amendments made
10 by this subsection shall apply to amounts paid or in-
11 curred after June 23, 2022.

12 (b) AMENDMENTS TO THE EMPLOYEE RETIREMENT
13 INCOME SECURITY ACT OF 1974.—

14 (1) IN GENERAL.—Section 733(a)(1) of the
15 Employee Retirement Income Security Act of 1974
16 (29 U.S.C. 1191b(a)(1)) is amended by inserting
17 “or any abortion-related travel arrangement (as de-
18 fined in section 9831(e)(2) of such Code)” before
19 the period at the end.

20 (2) EXCEPTION FROM CONTINUATION COV-
21 ERAGE REQUIREMENTS, ETC.—Section 607(1) of
22 such Act (29 U.S.C. 1167(1)) is amended by insert-
23 ing “or any abortion-related travel arrangement (as
24 defined in section 9831(e)(2) of such Code)” before
25 the period at the end.

1 (3) EFFECTIVE DATE.—The amendments made
2 by this subsection shall apply to plan years begin-
3 ning after June 23, 2022.

4 (c) AMENDMENTS TO THE PUBLIC HEALTH SERVICE
5 ACT.—

6 (1) IN GENERAL.—Section 2791(a)(1) of the
7 Public Health Service Act (42 U.S.C. 300gg–
8 91(a)(1)) is amended by inserting “or any abortion-
9 related travel arrangement (as defined in section
10 9831(e)(2) of such Code)” before the period at the
11 end.

12 (2) EXCEPTION FROM CONTINUATION COV-
13 ERAGE REQUIREMENTS.—Section 2208(1) of the
14 Public Health Service Act (42 U.S.C. 300bb–8(1)) is
15 amended by inserting “or any abortion-related travel
16 arrangement (as defined in section 9831(e)(2) of
17 such Code)” before the period at the end.

18 (3) EFFECTIVE DATE.—The amendments made
19 by this subsection shall apply to plan years begin-
20 ning after June 23, 2022.

1 **SEC. 3. SAFE HARBOR FOR ABSENCE OF DEDUCTIBLE FOR**
 2 **CONTRACEPTION, ABORTION, AND ABOR-**
 3 **TION-RELATED EXPENSES.**

4 (a) IN GENERAL.—Section 223(c)(2) of the Internal
 5 Revenue Code of 1986 is amended by adding at the end
 6 the following new subparagraph:

7 “(H) SAFE HARBOR FOR ABSENCE OF DE-
 8 DUCTIBLE FOR CONTRACEPTION, ABORTION,
 9 AND ABORTION-RELATED EXPENSES.—A plan
 10 shall not fail to be treated as a high deductible
 11 health plan by reason of failing to have a de-
 12 ductible for contraception, abortion, or abor-
 13 tion-related travel expenses described in section
 14 9831(e)(2).”.

15 (b) EFFECTIVE DATE.—The amendments made by
 16 this subsection shall apply to plan years beginning after
 17 June 23, 2022.

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